

OFFICE OF THE STATE AUDITOR

DEPARTMENT REQUEST

FISCAL YEAR 2024

(WITH GOVERNOR'S RECOMMENDATIONS)



SCOTT FITZPATRICK, STATE AUDITOR

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Department Overview

The Office of the State Auditor is established pursuant to Article IV, Section 13, of the Missouri Constitution. The State Auditor is responsible for auditing all state agencies, boards, commissions, judicial circuits, public and charter schools, counties that do not have a county auditor, and political subdivisions when requested by petition or the governor.

All audits are conducted in an impartial, nonpartisan manner, in accordance with authority provided in state statute and pursuant to *Government Auditing Standards*, issued by the U.S. Government Accountability Office (GAO). State auditors adhere to the rigorous standards of the auditing profession and exercise the highest levels of integrity and ethics. Audit findings and recommendations are based upon reliable evidence, free from preconceived notions and the influence of personal opinions.

The Office of the State Auditor is also required to review and register all general obligation bonds issued by the State of Missouri and most political subdivisions to ensure the bonds comply with both state law and the conditions of the contracts under which they were issued.

The Office of the State Auditor prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State. If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary.

In addition, the Office of the State Auditor annually reviews and certifies property tax rates for all Missouri taxing authorities to ensure compliance with state law.

State Auditor's Reports and Legislative Oversight Evaluations

Program or Division Name	Type of Report	Date Issued	Website Link
N/A	N/A	N/A	N/A

Missouri Sunset Act Report

Program	Statutes Establishing	Sunset Date	Review Status
N/A	N/A	N/A	N/A

NEW DECISION ITEM

RANK: _____ OF _____

Department - State Auditor	Budget Unit <u>25101C</u>
Department-wide	
Pay Plan - FY 2024 Cost to Continue DI# 0000012	HB Section <u>12.165</u>

1. AMOUNT OF REQUEST

FY 2024 Budget Request					FY 2024 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	555,476	83,721	89,850	729,047
EE	0	0	0	0	EE	0	0	0	0
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	0	0	Total	555,476	83,721	89,850	729,047
<hr/>					<hr/>				
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

2. THIS REQUEST CAN BE CATEGORIZED AS:

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input checked="" type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

The FY 2024 budget includes appropriation authority for the statewide pay increase for employees, including three components:

- 8.7% pay increase for employees;
- Updated shift differentials for staff working in 24/7 congregate care facilities to \$2 per hour for evening and overnight shifts; and,
- A market-based pay increase for non-commission based executive agency directors (based on the 2019 State of Missouri Compensation & Benefits Study commissioned by CBIZ, aged by 10.7% to July 2022, based on private and public sector data for neighboring states only; or a 4.33% COLA for directors already making the CBIZ rate, based on the lowest percent increase given to directors currently being paid under the CBIZ rate).

NEW DECISION ITEM

RANK: _____ **OF** _____

Department - State Auditor	Budget Unit <u>25101C</u>
Department-wide	
Pay Plan - FY 2024 Cost to Continue DI# 0000012	HB Section <u>12.165</u>

4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The appropriated amount for the Fiscal Year 2024 pay plan was based on an 8.7% pay increase for employees, updating shift differentials for staff working in 24/7 congregate care facilities to \$2 per hour for evening and overnight shifts, and adjustments to department director salaries based on the 2019 State of Missouri Compensation & Benefits Study commissioned by CBIZ. For the statewide elected officials and the General Assembly's members, this decision item also includes the cost to continue the 2020 Missouri Citizens' Commission for the Compensation of Elected Officials (MCCCEO) Fiscal Year 2023 recommendations for a full Fiscal Year 2024. These individuals are also included in the 8.7% pay increase for employees.

5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
100-Salaries and Wages							0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
100-Salaries and Wages							0		
Total PS	555,476	0.0	83,721	0.0	89,850	0.0	729,047	0.0	0
Grand Total	555,476	0.0	83,721	0.0	89,850	0.0	729,047	0.0	0

CORE DECISION ITEM

Department - State Auditor	Budget Unit 25101C
Division	
Core	HB Section 12.165

1. CORE FINANCIAL SUMMARY

	FY 2024 Budget Request			
	GR	Federal	Other	Total
PS	6,367,143	962,309	1,032,761	8,362,213
EE	830,416	33,522	38,223	902,161
PSD	0	0	0	0
TRF	0	0	0	0
Total	7,197,559	995,831	1,070,984	9,264,374

FTE 136.27 11.00 20.50 167.77

Est. Fringe	4,446,638	522,496	696,264	5,665,399
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition
Other Funds: Revolving Fund (0648)

	FY 2024 Governor's Recommendation			
	GR	Federal	Other	Total
PS	6,367,143	962,309	1,032,761	8,362,213
EE	830,416	33,522	38,223	902,161
PSD	0	0	0	0
TRF	0	0	0	0
Total	7,197,559	995,831	1,070,984	9,264,374

FTE 136.27 11.00 20.50 167.77

Est. Fringe	4,446,638	522,496	696,264	5,665,399
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

2. CORE DESCRIPTION

The Office of the State Auditor is required to perform various types of duties:

- State Agency Audits: Conducts audits of all state agencies, board & commissions, public & charter schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registrations: Review and register all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepares fiscal notes and fiscal note summaries on all initiative petitions filed with the Secretary of State;
- Resolutions: If the General Assembly adopts a joint resolution without a fiscal note summary, the State Auditor's office prepares the fiscal note summary

3. PROGRAM LISTING (list programs included in this core funding)

Core summary is necessary to meet the constitutional and statutory duties of the Office of the State Auditor. These duties are required, mandatory and result in demonstrated cost-savings to all areas of state and local government.

CORE DECISION ITEM

Department - State Auditor	Budget Unit <u>25101C</u>
Division	
Core	HB Section <u>12.165</u>

4. FINANCIAL HISTORY

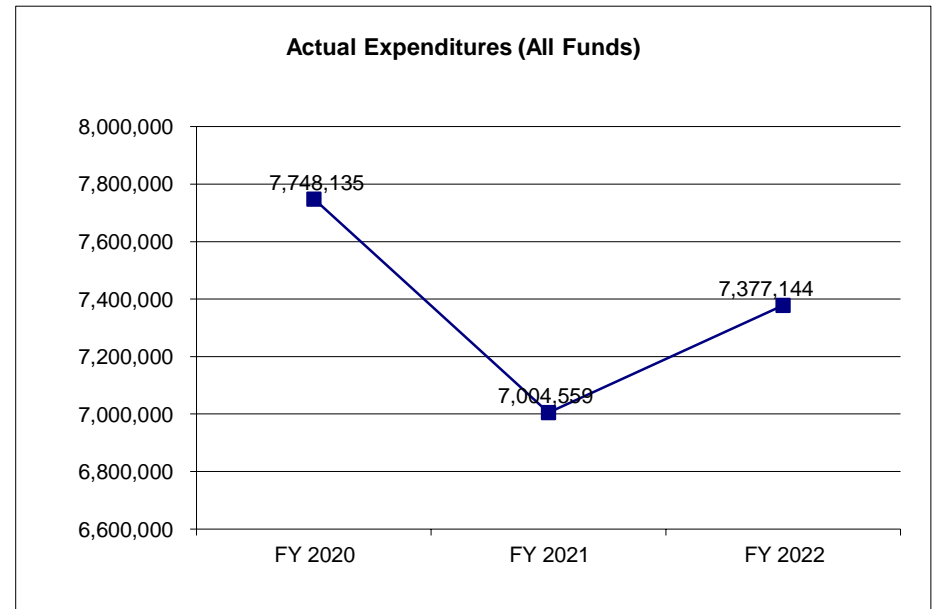
	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Current Yr.
Appropriation (All Funds)	8,656,912	8,666,896	8,924,134	9,264,374
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)*	0	0	0	0
Budget Authority (All Funds)	8,656,912	8,666,896	8,924,134	9,264,374
Actual Expenditures (All Funds)	7,748,135	7,004,559	7,377,144	N/A
Unexpended (All Funds)	908,777	1,662,337	1,546,990	0
Unexpended, by Fund:				
General Revenue	349,617	1,659,672	1,545,972	N/A
Federal	169,411	1,133	54	N/A
Other	389,749	1,532	964	N/A

*Current Year restricted amount is as of _____.

Reverted includes the statutory three percent reserve amount (when applicable).

Restricted includes any Governor's expenditure restrictions which remained at the end of the fiscal year (when applicable).

NOTES:



CORE RECONCILIATION DETAIL

STATE

OFFICE OF STATE AUDITOR

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
TAFP AFTER VETOES							
	PS	167.77	6,367,143	962,309	1,032,761	8,362,213	
	EE	0.00	830,416	33,522	38,223	902,161	
	Total	167.77	7,197,559	995,831	1,070,984	9,264,374	
DEPARTMENT CORE REQUEST							
	PS	167.77	6,367,143	962,309	1,032,761	8,362,213	
	EE	0.00	830,416	33,522	38,223	902,161	
	Total	167.77	7,197,559	995,831	1,070,984	9,264,374	
GOVERNOR'S RECOMMENDED CORE							
	PS	167.77	6,367,143	962,309	1,032,761	8,362,213	
	EE	0.00	830,416	33,522	38,223	902,161	
	Total	167.77	7,197,559	995,831	1,070,984	9,264,374	

Decision Item Summary_Brass Report 9

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
PERSONAL SERVICES								
GENERAL REVENUE	4,707,687	70.24	6,367,143	136.27	6,367,143	136.27	6,367,143	136.27
STATE AUDITOR	903,154	15.44	962,309	11.00	962,309	11.00	962,309	11.00
CONSERVATION COMMISSION	47,611	0.44	50,727	1.00	50,727	1.00	50,727	1.00
PARKS SALES TAX	23,779	0.26	25,336	0.50	25,336	0.50	25,336	0.50
SOIL AND WATER SALES TAX	22,949	0.25	24,453	0.50	24,453	0.50	24,453	0.50
PETITION AUDIT REVOLVING TRUST	874,584	13.06	932,245	18.50	932,245	18.50	932,245	18.50
TOTAL - PS	6,579,764	99.69	8,362,213	167.77	8,362,213	167.77	8,362,213	167.77
EXPENSE & EQUIPMENT								
GENERAL REVENUE	685,327	0.00	830,416	0.00	830,416	0.00	830,416	0.00
STATE AUDITOR	32,386	0.00	33,522	0.00	33,522	0.00	33,522	0.00
CONSERVATION COMMISSION	2,368	0.00	2,611	0.00	2,611	0.00	2,611	0.00
PETITION AUDIT REVOLVING TRUST	34,031	0.00	35,612	0.00	35,612	0.00	35,612	0.00
TOTAL - EE	754,112	0.00	902,161	0.00	902,161	0.00	902,161	0.00
TOTAL	7,333,876	99.69	9,264,374	167.77	9,264,374	167.77	9,264,374	167.77
Pay Plan - 0000012								
PERSONAL SERVICES								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	555,476	0.00
STATE AUDITOR	0	0.00	0	0.00	0	0.00	83,721	0.00
CONSERVATION COMMISSION	0	0.00	0	0.00	0	0.00	4,413	0.00
PARKS SALES TAX	0	0.00	0	0.00	0	0.00	2,204	0.00
SOIL AND WATER SALES TAX	0	0.00	0	0.00	0	0.00	2,127	0.00
PETITION AUDIT REVOLVING TRUST	0	0.00	0	0.00	0	0.00	81,106	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	729,047	0.00
TOTAL	0	0.00	0	0.00	0	0.00	729,047	0.00
GRAND TOTAL	\$7,333,876	99.69	\$9,264,374	167.77	\$9,264,374	167.77	\$9,993,421	167.77

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Decision Item Summary_Brass Report 9

DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AUDITOR PS								
CORE								
PERSONAL SERVICES								
STATE AUDITOR	20,900	0.34	0	0.00	0	0.00	0	0.00
PETITION AUDIT REVOLVING TRUST	22,368	0.34	0	0.00	0	0.00	0	0.00
TOTAL - PS	43,268	0.68	0	0.00	0	0.00	0	0.00
TOTAL	43,268	0.68	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$43,268	0.68	\$0	0.00	\$0	0.00	\$0	0.00

FLEXIBILITY REQUEST FORM

BUDGET UNIT NUMBER: 25101C BUDGET UNIT NAME: Office of the State Auditor HOUSE BILL SECTION: 12.165	DEPARTMENT: Office of the State Auditor DIVISION:
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1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.

DEPARTMENT REQUEST

100% Flexibility Between Personal Service (PS) and/or Expense & Equipment (EE) by Fund

PS or EE	Fund Name	Fund Number	Approp Amount	Flex %	Flex Amount
PS	General Revenue	0101	6,367,143	100%	6,367,143
EE	General Revenue	0101	830,416	100%	830,416
PS	State Auditor - Federal	0115	962,309	100%	962,309
EE	State Auditor - Federal	0115	33,522	100%	33,522
PS	Conservation Commission	0609	50,727	100%	50,727
EE	Conservation Commission	0609	2,611	100%	2,611
PS	Parks Sales Tax	0613	25,336	100%	25,336
PS	Soil & Water Sales Tax	0614	24,453	100%	24,453
PS	Petition Audit Revolving	0648	932,245	100%	932,245
EE	Petition Audit Revolving	0648	35,612	100%	35,612

2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.

PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED	CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED	BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED
\$300,000	\$300,000	It is anticipated flexibility will be required to meet resource requirements to effectively meet auditing requirements pursuant to state and federal law.

3. Please explain how flexibility was used in the prior and/or current years.

PRIOR YEAR EXPLAIN ACTUAL USE	CURRENT YEAR EXPLAIN PLANNED USE
Flexibility was required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.	Flexibility will be required to meet resource requirements to effectively meet county auditing requirements pursuant to state and federal law.

Decision Item Detail_Brass Report 10

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
STATE AUDITOR	108,980	1.00	111,787	1.00	111,787	1.00	111,787	1.00
DEPUTY STATE AUDITOR	0	0.00	114,217	1.00	114,217	1.00	114,217	1.00
DIRECTOR OF AUDITS	554,647	5.12	300,203	3.00	300,203	3.00	300,203	3.00
AUDIT MANAGER	1,022,102	11.87	917,095	17.00	917,095	17.00	917,095	17.00
SENIOR AUDITOR II	375,851	6.64	1,122,078	22.00	1,122,078	22.00	1,122,078	22.00
STAFF AUDITOR II	334,620	7.15	790,766	18.00	790,766	18.00	790,766	18.00
AUDIT ASSISTANT	0	0.00	21,322	0.50	21,322	0.50	21,322	0.50
INTERN	24,956	1.02	30,613	5.77	30,613	5.77	30,613	5.77
DIRECTOR OF ADMINISTRATION	72,309	0.83	85,782	1.00	85,782	1.00	85,782	1.00
EXECUTIVE ASSISTANT I	0	0.00	43,022	1.00	43,022	1.00	43,022	1.00
ADMINISTRATIVE ASSISTANT	0	0.00	166,074	5.00	166,074	5.00	166,074	5.00
CLERK-TYPIST	0	0.00	30,715	1.00	30,715	1.00	30,715	1.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	43,177	1.00	43,177	1.00	43,177	1.00
CUSTODIAN	0	0.00	28,114	1.00	28,114	1.00	28,114	1.00
DIRECTOR OF COMMUNICATIONS	77,732	0.88	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR I	295,750	5.20	904,130	19.00	904,130	19.00	904,130	19.00
STAFF AUDITOR I	508,354	11.26	1,455,919	25.50	1,455,919	25.50	1,455,919	25.50
HUMAN RESOURCES COORD	6,712	0.13	0	0.00	0	0.00	0	0.00
INFO TECHNOLOGY ANALYST I	39,358	1.00	78,128	2.00	78,128	2.00	78,128	2.00
INFO TECHNOLOGY ANALYST II	41,227	1.00	51,095	1.00	51,095	1.00	51,095	1.00
INFO TECHNOLOGY MANAGER	49,909	0.50	83,394	1.00	83,394	1.00	83,394	1.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	83,394	1.00	83,394	1.00	83,394	1.00
GENERAL COUNSEL	109,237	1.00	100,581	1.00	100,581	1.00	100,581	1.00
INFO TECH SENIOR ANALYST I	0	0.00	55,429	1.00	55,429	1.00	55,429	1.00
INFO TECH SENIOR ANALYST II	0	0.00	68,858	1.00	68,858	1.00	68,858	1.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	129,540	2.00	129,540	2.00	129,540	2.00
ASSISTANT DIRECTOR OF AUDITS	77,278	0.75	282,984	3.00	282,984	3.00	282,984	3.00
SENIOR AUDITOR III	607,176	9.34	271,485	11.00	271,485	11.00	271,485	11.00
STAFF AUDITOR III	427,088	8.71	277,985	11.00	277,985	11.00	277,985	11.00
INFO TECH SENIOR ANALYST III	163,109	2.54	0	0.00	0	0.00	0	0.00
INFO SYSTMS SENIOR AUDITOR III	32,510	0.40	0	0.00	0	0.00	0	0.00
LEGISLATIVE LIAISON	58,902	1.00	0	0.00	0	0.00	0	0.00

Decision Item Detail_Brass Report 10

DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
CHIEF OF STAFF	0	0.00	85,803	1.00	85,803	1.00	85,803	1.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	70,624	1.00	70,624	1.00	70,624	1.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	70,251	1.00	70,251	1.00	70,251	1.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	89,709	2.00	89,709	2.00	89,709	2.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	102,854	1.00	102,854	1.00	102,854	1.00
CHIEF LITIGATION COUNSEL	61,841	0.60	100,581	1.00	100,581	1.00	100,581	1.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	56,418	1.00	56,418	1.00	56,418	1.00
MEDIA DIRECTOR	0	0.00	64,451	1.00	64,451	1.00	64,451	1.00
SPECIAL ADVISOR	0	0.00	73,635	1.00	73,635	1.00	73,635	1.00
INFO TECH PROJECT MANAGER	66,129	1.00	0	0.00	0	0.00	0	0.00
MANAGER OF HUMAN RESOURCES	54,886	0.88	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR III/TRNG COORD	25,375	0.42	0	0.00	0	0.00	0	0.00
EXEC ASST TO STATE AUDITOR	70,148	1.00	0	0.00	0	0.00	0	0.00
LOCAL GOVT/POLICY SR ANALYSTII	58,581	1.00	0	0.00	0	0.00	0	0.00
FISCAL & ADMIN ASST III	103,005	2.00	0	0.00	0	0.00	0	0.00
DIR-LEGIS AFFAIRS/SR COUNSEL	107,095	1.00	0	0.00	0	0.00	0	0.00
DEPUTY CHIEF OF STAFF	91,153	0.83	0	0.00	0	0.00	0	0.00
EXECUTIVE ASSISTANT III	48,587	1.00	0	0.00	0	0.00	0	0.00
DATA TEAM MANAGER	83,028	1.00	0	0.00	0	0.00	0	0.00
CHIEF OF STAFF AND COUNSEL	130,039	1.12	0	0.00	0	0.00	0	0.00
PRESS SECRETARY	6,917	0.08	0	0.00	0	0.00	0	0.00
LEGAL ASSISTANT II	39,920	1.00	0	0.00	0	0.00	0	0.00
COMMUNICATIONS & POLICY ADVSR	76,940	1.50	0	0.00	0	0.00	0	0.00
SR INVST & LAW ENFRMNT LIAISON	45,430	0.50	0	0.00	0	0.00	0	0.00
SENIOR DIRECTOR	56,247	0.50	0	0.00	0	0.00	0	0.00
FACIL/EQUIP/EMER MGR COOR II	48,587	1.00	0	0.00	0	0.00	0	0.00
COMMUNICATIONS COORDINATOR II	34,957	0.71	0	0.00	0	0.00	0	0.00
FISCAL PERSONNEL & ADMIN MGR	72,825	1.00	0	0.00	0	0.00	0	0.00
CHF OF INVESTIGATIONS PC&F DIV	70,829	1.00	0	0.00	0	0.00	0	0.00
GOVT SPECIALIST III	47,336	1.00	0	0.00	0	0.00	0	0.00
DEPUTY GENERAL COUNSEL	88,354	1.00	0	0.00	0	0.00	0	0.00
TRAINING MANAGER	44,148	0.58	0	0.00	0	0.00	0	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
CORE								
ASSISTANT IT MANAGER	40,322	0.46	0	0.00	0	0.00	0	0.00
DEPUTY CHIEF OF STAFF	19,278	0.17	0	0.00	0	0.00	0	0.00
TOTAL - PS	6,579,764	99.69	8,362,213	167.77	8,362,213	167.77	8,362,213	167.77
TRAVEL, IN-STATE	37,502	0.00	379,143	0.00	379,143	0.00	379,143	0.00
TRAVEL, OUT-OF-STATE	0	0.00	465	0.00	465	0.00	465	0.00
FUEL & UTILITIES	0	0.00	1,086	0.00	1,086	0.00	1,086	0.00
SUPPLIES	43,745	0.00	33,391	0.00	33,391	0.00	33,391	0.00
PROFESSIONAL DEVELOPMENT	49,342	0.00	45,624	0.00	45,624	0.00	45,624	0.00
COMMUNICATION SERV & SUPP	42,482	0.00	89,026	0.00	89,026	0.00	89,026	0.00
PROFESSIONAL SERVICES	395,107	0.00	95	0.00	95	0.00	95	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	379	0.00	379	0.00	379	0.00
M&R SERVICES	101,411	0.00	57,308	0.00	57,308	0.00	57,308	0.00
COMPUTER EQUIPMENT	78,631	0.00	240,615	0.00	240,615	0.00	240,615	0.00
MOTORIZED EQUIPMENT	0	0.00	8	0.00	8	0.00	8	0.00
OFFICE EQUIPMENT	0	0.00	38,546	0.00	38,546	0.00	38,546	0.00
OTHER EQUIPMENT	18	0.00	2,544	0.00	2,544	0.00	2,544	0.00
BUILDING LEASE PAYMENTS	4,510	0.00	4,144	0.00	4,144	0.00	4,144	0.00
EQUIPMENT RENTALS & LEASES	494	0.00	3,050	0.00	3,050	0.00	3,050	0.00
MISCELLANEOUS EXPENSES	870	0.00	6,714	0.00	6,714	0.00	6,714	0.00
REBILLABLE EXPENSES	0	0.00	23	0.00	23	0.00	23	0.00
TOTAL - EE	754,112	0.00	902,161	0.00	902,161	0.00	902,161	0.00
GRAND TOTAL	\$7,333,876	99.69	\$9,264,374	167.77	\$9,264,374	167.77	\$9,264,374	167.77
GENERAL REVENUE	\$5,393,014	70.24	\$7,197,559	136.27	\$7,197,559	136.27	\$7,197,559	136.27
FEDERAL FUNDS	\$935,540	15.44	\$995,831	11.00	\$995,831	11.00	\$995,831	11.00
OTHER FUNDS	\$1,005,322	14.01	\$1,070,984	20.50	\$1,070,984	20.50	\$1,070,984	20.50

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DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
Pay Plan - 0000012								
STATE AUDITOR	0	0.00	0	0.00	0	0.00	11,262	0.00
DEPUTY STATE AUDITOR	0	0.00	0	0.00	0	0.00	9,937	0.00
DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	26,118	0.00
AUDIT MANAGER	0	0.00	0	0.00	0	0.00	79,787	0.00
SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	97,621	0.00
STAFF AUDITOR II	0	0.00	0	0.00	0	0.00	68,796	0.00
AUDIT ASSISTANT	0	0.00	0	0.00	0	0.00	1,855	0.00
INTERN	0	0.00	0	0.00	0	0.00	2,663	0.00
DIRECTOR OF ADMINISTRATION	0	0.00	0	0.00	0	0.00	7,463	0.00
EXECUTIVE ASSISTANT I	0	0.00	0	0.00	0	0.00	3,743	0.00
ADMINISTRATIVE ASSISTANT	0	0.00	0	0.00	0	0.00	14,448	0.00
CLERK-TYPIST	0	0.00	0	0.00	0	0.00	2,672	0.00
EQUIPMENT-FACILITIES SUPERVISR	0	0.00	0	0.00	0	0.00	3,756	0.00
CUSTODIAN	0	0.00	0	0.00	0	0.00	2,446	0.00
SENIOR AUDITOR I	0	0.00	0	0.00	0	0.00	78,659	0.00
STAFF AUDITOR I	0	0.00	0	0.00	0	0.00	126,665	0.00
INFO TECHNOLOGY ANALYST I	0	0.00	0	0.00	0	0.00	6,797	0.00
INFO TECHNOLOGY ANALYST II	0	0.00	0	0.00	0	0.00	4,445	0.00
INFO TECHNOLOGY MANAGER	0	0.00	0	0.00	0	0.00	7,255	0.00
INFO SYSTEMS AUDIT MANAGER	0	0.00	0	0.00	0	0.00	7,255	0.00
GENERAL COUNSEL	0	0.00	0	0.00	0	0.00	8,751	0.00
INFO TECH SENIOR ANALYST I	0	0.00	0	0.00	0	0.00	4,822	0.00
INFO TECH SENIOR ANALYST II	0	0.00	0	0.00	0	0.00	5,991	0.00
INFO SYSTEMS SENIOR AUDITOR II	0	0.00	0	0.00	0	0.00	11,270	0.00
ASSISTANT DIRECTOR OF AUDITS	0	0.00	0	0.00	0	0.00	24,620	0.00
SENIOR AUDITOR III	0	0.00	0	0.00	0	0.00	23,619	0.00
STAFF AUDITOR III	0	0.00	0	0.00	0	0.00	24,185	0.00
CHIEF OF STAFF	0	0.00	0	0.00	0	0.00	7,465	0.00
LOCAL GOVERNMENT SUPERVISOR	0	0.00	0	0.00	0	0.00	6,144	0.00
FISCAL & ADMINISTRATIVE SUPVSR	0	0.00	0	0.00	0	0.00	6,112	0.00
FISCAL & ADMINISTRATIVE ASST I	0	0.00	0	0.00	0	0.00	7,805	0.00
DIR OF COMM/SR POLICY ADVISOR	0	0.00	0	0.00	0	0.00	8,948	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFICE OF STATE AUDITOR								
Pay Plan - 0000012								
CHIEF LITIGATION COUNSEL	0	0.00	0	0.00	0	0.00	8,751	0.00
SENIOR LEGISLATIVE ADVISOR	0	0.00	0	0.00	0	0.00	4,908	0.00
MEDIA DIRECTOR	0	0.00	0	0.00	0	0.00	5,607	0.00
SPECIAL ADVISOR	0	0.00	0	0.00	0	0.00	6,406	0.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	729,047	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$729,047	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$555,476	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$83,721	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$89,850	0.00

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DECISION ITEM DETAIL

Budget Unit	FY 2022	FY 2022	FY 2023	FY 2023	FY 2024	FY 2024	FY 2024	FY 2024
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AUDITOR PS								
CORE								
AUDIT MANAGER	13,857	0.17	0	0.00	0	0.00	0	0.00
STAFF AUDITOR II	8,511	0.17	0	0.00	0	0.00	0	0.00
STAFF AUDITOR I	8,179	0.17	0	0.00	0	0.00	0	0.00
SENIOR AUDITOR III	12,721	0.17	0	0.00	0	0.00	0	0.00
TOTAL - PS	43,268	0.68	0	0.00	0	0.00	0	0.00
GRAND TOTAL	\$43,268	0.68	\$0	0.00	\$0	0.00	\$0	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$20,900	0.34	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$22,368	0.34	\$0	0.00	\$0	0.00		0.00

PROGRAM DESCRIPTION

Department State Auditor's Office

HB Section(s): 12.165

Program Name

Program is found in the following core budget(s):

1. What does this program do?

The Office of State Auditor is required to perform various duties, including:

- State Agency Audits: Conducts audits of all state agencies, boards and commissions, public schools, all judicial circuits & all state agencies receiving federal funds;
- County Audits: Conducts audits of all Missouri counties that do not have a county auditor;
- Petition and Special Audits: Conducts audits of political subdivisions when requested by petition or the Governor;
- Certify Tax Rates: Review and certify property tax rates for all Missouri taxing authorities;
- Bond Registration: Reviews and registers all general obligation bonds issued by the State of Missouri and most political subdivisions;
- Initiative Petitions: Prepares fiscal notes and fiscal note summaries for all initiative petitions filed with the Secretary of State;
- Resolutions: if the General Assembly adopts a joint resolution without a fiscal note, the State Auditor's office prepares the fiscal note summary.

2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Constitution, Art. IV, Sec. 13; Chapter 29, RSMo.

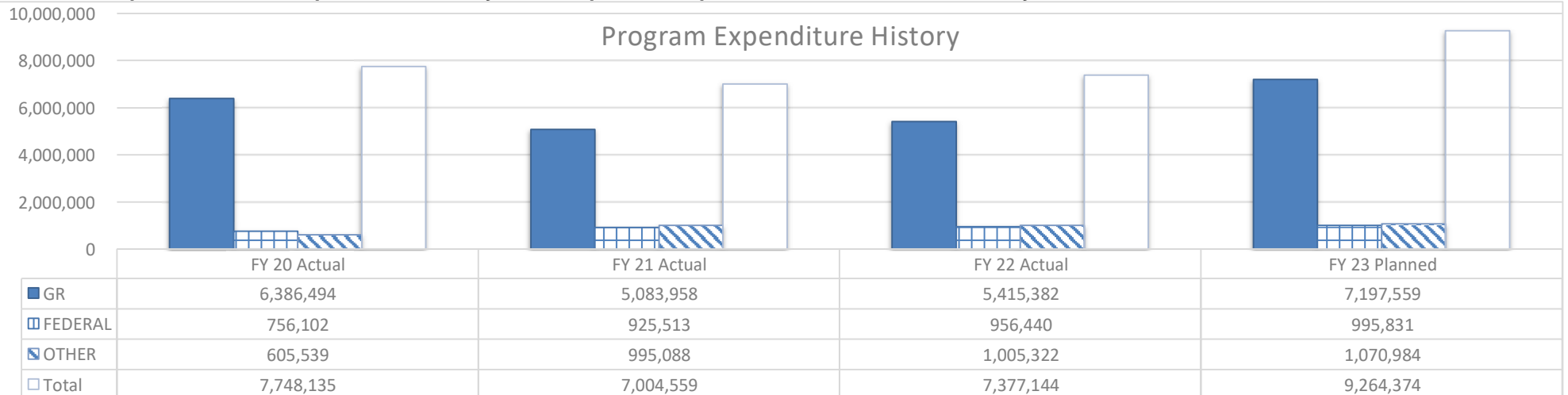
3. Are there federal matching requirements? If yes, please explain.

No.

4. Is this a federally mandated program? If yes, please explain.

No.

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



**This figure includes all total appropriations for FY 2023, not actual expenditures for the fiscal year.

PROGRAM DESCRIPTION	
Department State Auditor's Office	HB Section(s): 12.165
Program Name	
Program is found in the following core budget(s):	
<p>6. What are the sources of the "Other " funds?</p> <p>Conservation Commission (0609); Parks Sales Tax (0613); Soil & Water Sales Tax (0614); Petition Audit Revolving Trust (0648).</p>	
<p>7a. Provide an effectiveness measure.</p>	
<p>7b. Provide an efficiency measure.</p>	
<p>7c. Provide a customer satisfaction measure, if applicable.</p>	
<p>Performance Measures:</p> <ul style="list-style-type: none"> - The Office of the State Auditor is reviewed every three years by a peer review team from the National State Auditors Association. - The Office of the State Auditor is audited every two years by an independent auditor selected by the General Assembly. - All auditors with CPAs have their Continuing Professional Education requirements periodically reviewed by the Missouri Division of Professional Registration, Board of Accountancy. 	